

Form F-66 (IA-2) (6-30-2015)					
<div>STATE OF IOWA</div> <div>2015</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2015</div> <div>CHEROKEE</div> <div>CITY OF <u>CHEROKEE</u>, IOWA</div> <div>DUE: December 1, 2015</div>		<div>16201800200000</div> <div>CITY CLERK</div> <div>416 W. MAIN ST.</div> <div>CHEROKEE, IA 51012</div> <div>(Please correct any error in name, address, and ZIP Code)</div>			
<div>WHEN</div> <div>COMPLETED,</div> <div>PLEASE</div> <div>RETURN TO</div> <div>Mary Mosiman, CPA</div> <div>Auditor of State</div> <div>State Capitol Building</div> <div>Des Moines, IA 50319-0004</div>		<div>NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.</div>			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		2,187,963		2,187,963	2,149,687
Less: Uncollected property taxes-levy year		0		0	
Net current property taxes		2,187,963		2,187,963	2,149,687
Delinquent property taxes		0		0	
TIF revenues		2,323		2,323	2,349
Other city taxes		896,902	0	896,902	926,421
Licenses and permits		28,365	640	29,005	16,835
Use of money and property		70,080	4,302	74,382	25,026
Intergovernmental		1,161,672	1,558	1,163,230	1,890,924
Charges for fees and service		113,858	2,985,022	3,098,880	3,295,873
Special assessments		44,123	0	44,123	80,000
Miscellaneous		448,025	190,858	638,883	542,833
Other financing sources		1,218,972	445,844	1,664,816	1,954,857
Total revenues and other sources		6,172,283	3,628,224	9,800,507	10,884,805
Expenditures and Other Financing Uses					
Public safety		1,703,651	0	1,703,651	1,052,274
Public works		1,746,955	0	1,746,955	1,722,976
Health and social services		0	0	0	0
Culture and recreation		1,017,005	0	1,017,005	1,096,493
Community and economic development		50,854	0	50,854	33,000
General government		529,818	0	529,818	569,568
Debt service		1,598,881	0	1,598,881	1,600,382
Capital projects		0	0	0	177,640
Total governmental activities expenditures		6,647,164	0	6,647,164	6,252,333
Business type activities		0	2,846,278	2,846,278	4,013,941
Total ALL expenditures		6,647,164	2,846,278	9,493,442	10,266,274
Other financing uses, including transfers out		515,116	497,577	1,012,693	1,012,708
Total ALL expenditures/And other financing uses		7,162,280	3,343,855	10,506,135	11,278,982
Excess revenues and other sources over (Under) Expenditures/And other financing uses		-989,997	284,369	-705,628	-394,177
Beginning fund balance July 1, 2014		1,773,330	1,303,880	3,077,210	3,077,211
Ending fund balance June 30, 2015		783,333	1,588,249	2,371,582	2,683,034
<div>Note - These balances do not include \$ 0 held in non-budgeted internal service funds; \$ 0 held in Pension Trust Funds; \$ 0 held in Private Purpose Trust funds and \$ 0 held in agency funds which were not budgeted and are not available for city operations.</div>					
Indebtedness at June 30, 2015		Amount - Omit cents	Indebtedness at June 30, 2015		Amount - Omit cents
General obligation debt		\$ 4,010,000	Other long-term debt		\$ 0
Revenue debt		\$ 2,534,000	Short-term debt		\$ 0
TIF Revenue debt		\$ 0			
			General obligation debt limit		\$ 9,650,583
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one	
			9/30/15	<input checked="" type="checkbox"/> Date Published	
				<input type="checkbox"/> Date Posted	
Printed name of city clerk		Telephone	Area Code	Number	Extension
Debra Taylor		→	712	225-5749	
Signature of Mayor or other City official (Name and Title)				Date signed	
				9/22/2015	
PLEASE PUBLISH THIS PAGE ONLY					

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015					CITY OF CHEROKEE							<input type="checkbox"/> GAAP Indicate by entering an X in the appropriate box on this sheet ONLY		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.					
1	Section A - TAXES											1					
2	Taxes levied on property	1,107,948	501,991		578,024			2,187,963			2,187,963	2					
3	Less: Uncollected property taxes - Levy year							0			0	3					
4	Net current property taxes	1,107,948	501,991		578,024	0		2,187,963		T01	2,187,963	4					
5	Delinquent property taxes							0		T01	0	5					
6	Total property tax	1,107,948	501,991		578,024	0	0	2,187,963			2,187,963	6					
7	TIF revenues			2,323				2,323		T01	2,323	7					
8	Other city taxes							0		T15	0	8					
9	Utility tax replacement excise taxes	202,529				33,935		236,464		T15	236,464	9					
10	Parimutuel wager tax							0		C30	0	10					
11	Gaming wager tax							0		C30	0	11					
12	Mobile home tax							0		T19	0	12					
13	Hotel/motel tax		92,817					92,817		T19	92,817	13					
14	Other local option taxes		567,621					567,621		T09	567,621	14					
15	TOTAL OTHER CITY TAXES	202,529	660,438	0	0	33,935	0	896,902	0		896,902	15					
16	Section B - LICENSES AND PERMITS	28,365						28,365	640	T29	29,005	16					
17	Section C - USE OF MONEY AND PROPERTY											17					
18	Interest	642	2,170		653	69	357	3,891	4,302	U20	8,193	18					
19	Rents and royalties	10,771						10,771		U40	10,771	19					
20	Other miscellaneous use of money and property	55,418						55,418		U20	55,418	20					
21								0			0	21					
22	TOTAL USE OF MONEY AND PROPERTY	66,831	2,170	0	653	69	357	70,080	4,302		74,382	22					
23												23					
24	Section D - INTERGOVERNMENTAL											24					
25												25					
26	Federal grants and reimbursements											26					
27	Federal grants		413,409			13,322		426,731		B89	426,731	27					
28	Community development block grants							0		B50	0	28					
29	Housing and urban development							0		B50	0	29					
30	Public assistance grants							0		B79	0	30					
31	Payment in lieu of taxes							0		B30	0	31					
32								0			0	32					
33	Total Federal grants and reimbursements	0	413,409	0	0	13,322	0	426,731	0		426,731	33					
34												34					
35												35					
36												36					
37												37					
38												38					
39												39					
40												40					

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF CHEROKEE						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
41	Section D - INTERGOVERNMENTAL - Continued											41				
42												42				
43	State shared revenues											43				
44	Road use taxes		546,220					546,220		C46	546,220	44				
45												45				
46												46				
47												47				
48	Other state grants and reimbursements											48				
49	State grants		53,514			4,479		57,993	1,558	C89	59,551	49				
50	Iowa Department of Transportation							0		C89	0	50				
51	Iowa Department of Natural Resources							0		C89	0	51				
52	Iowa Economic Development Authority	66,266						66,266		C89	66,266	52				
53	CEBA grants							0		C89	0	53				
54	Commercial & Industrial Replacement Claim	22,433	10,212		11,817			44,462		C89	44,462	54				
55								0			0	55				
56								0			0	56				
57								0			0	57				
58								0			0	58				
59								0			0	59				
60	Total state	88,699	609,946	0	11,817	4,479	0	714,941	1,558		716,499	60				
61												61				
62	Local grants and reimbursements											62				
63	County contributions							0			0	63				
64	Library service	14,000						14,000		D89	14,000	64				
65	Township contributions	6,000						6,000		D89	6,000	65				
66	Fire/EMT service							0		D89	0	66				
67								0		D89	0	67				
68								0			0	68				
69								0			0	69				
70	Total local grants and reimbursements	20,000	0	0	0	0	0	20,000	0		20,000	70				
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	108,699	1,023,355	0	11,817	17,801	0	1,161,672	1,558		1,163,230	71				
72	Section E - CHARGES FOR FEES AND SERVICE											72				
73	Water							0	805,527	A91	805,527	73				
74	Sewer							0	1,411,765	A8Ø	1,411,765	74				
75	Electric							0		A92	0	75				
76	Gas							0		A93	0	76				
77	Parking							0		A6Ø	0	77				
78	Airport							0		AØ1	0	78				
79	Landfill/garbage							0	686,443	A81	686,443	79				
80	Hospital							0		A36	0	80				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF CHEROKEE						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h))	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)					
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit							0		A94	0	82				
83	Cable TV							0		T15	0	83				
84	Internet							0		A03	0	84				
85	Telephone							0		A03	0	85				
86	Housing authority							0		A50	0	86				
87	Storm water							0	81,287	A80	81,287	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees							0		A89	0	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges							0		A89	0	92				
93	Ambulance charges							0		A89	0	93				
94	Sidewalk street repair charges							0		A44	0	94				
95	Housing and urban renewal charges							0		A50	0	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges	12,080						12,080		A03	12,080	98				
99	Library charges	4,756						4,756		A89	4,756	99				
100	Park, recreation, and cultural charges	68,188						68,188		A61	68,188	100				
101	Animal control charges	350						350		A89	350	101				
102	Other charges - Specify	28,484						28,484			28,484	102				
103								0			0	103				
104	TOTAL CHARGES FOR SERVICE	113,858	0	0	0	0	0	113,858	2,985,022		3,098,880	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS				44,123			44,123		U01	44,123	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions	26,173	32,787				210	59,170	43,085	U99	102,255	108				
109	Deposits and sales/fuel tax refunds	2,133	506					2,639	323	U99	2,962	109				
110	Sale of property and merchandise	22,710	2,448				1,050	26,208	1,573	U11	27,781	110				
111	Fines	40,530						40,530		U30	40,530	111				
112	Internal service charges	164,116	58,560					222,676	127,072	NR	349,748	112				
113	Other miscellaneous - Specify	44,904	41,060	4,838	6,000			96,802	18,805		115,607	113				
114								0			0	114				
115								0			0	115				
116								0			0	116				
117								0			0	117				
118								0			0	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	300,566	135,361	4,838	6,000	0	1,260	448,025	190,858		638,883	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF CHEROKEE					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	1,928,796	2,323,315	7,161	640,617	51,805	1,617	4,953,311	3,182,380		8,135,691	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales							0		NR	0	124
125	Proceeds of long-term debt <i>(Excluding TIF internal borrowing)</i>				588,805			588,805		NR	588,805	125
126	Proceeds of anticipatory warrants or other short-term debt	4,618				58,700		63,318		A89	63,318	126
127	<i>Regular transfers in and interfund loans</i>	99,500			401,733	39,207		540,440	445,844		986,284	127
128	<i>Internal TIF loans and transfers in</i>			26,409				26,409			26,409	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	104,118	0	26,409	990,538	97,907	0	1,218,972	445,844		1,664,816	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	2,032,914	2,323,315	33,570	1,631,155	149,712	1,617	6,172,283	3,628,224		9,800,507	132
133												133
134	Beginning fund balance July 1, 2014	183,332	1,294,543	39,395	38,521	80,872	136,667	1,773,330	1,303,880		3,077,210	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	2,216,246	3,617,858	72,965	1,669,676	230,584	138,284	7,945,613	4,932,104		12,877,717	136
137												137
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Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015					CITY OF CHEROKEE		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	519,897	225,084			635		745,616		E62	745,616	2
3	Purchase of land and equipment	17,500						17,500		G62	17,500	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation					266,136		266,136		E59	266,136	10
11	Purchase of land and equipment					433,293		433,293		G59	433,293	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	162,435	65,317					227,752		E24	227,752	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation							0		E32	0	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation	5,909						5,909		E66	5,909	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation	5,815	145					5,960		E66	5,960	21
22	Purchase of land and equipment	1,485						1,485		G66	1,485	22
23	Construction							0		F66	0	23
24	Animal control — Current operation							0		E32	0	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	713,041	290,546	0	0	700,064	0	1,703,651			1,703,651	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF CHEROKEE		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation		586,396					586,396		E44	586,396	42
43	Purchase of land and equipment					147,580		147,580		G44	147,580	43
44	Construction		990,064					990,064		F44	990,064	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation							0		E44	0	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation							0		E44	0	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation	22,915						22,915		E01	22,915	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	22,915	1,576,460	0	0	147,580	0	1,746,955			1,746,955	80

Part IIEXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- ContinuedCITY OF CHEROKEE							<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0	0	0	0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF CHEROKEE		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	209,730	47,460			16,995		274,185		E52	274,185	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	212,717	48,321					261,038		E61	261,038	127
128	Purchase of land and equipment	71,796						71,796		G61	71,796	128
129	Construction	59,962	25,883					85,845		F61	85,845	129
130	Recreation — Current operation	194,940	28,963					223,903		E61	223,903	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	46,657	4,008				65	50,730		E03	50,730	133
134	Purchase of land and equipment	4,486						4,486		G03	4,486	134
135	Community center, zoo, marina, and auditorium	43,095	1,927					45,022		E61	45,022	135
136	Other culture and recreation							0		E61	0	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	843,383	156,562	0	0	16,995	65	1,017,005			1,017,005	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation		30,000	9,665				39,665		E89	39,665	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation							0		E29	0	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation		11,189					11,189		E89	11,189	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	0	41,189	9,665	0	0	0	50,854			50,854	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF CHEROKEE						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	289,606	42,056					331,662		E29	331,662	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	122,333	35,362					157,695		E23	157,695	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	29,784						29,784		E25	29,784	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	10,893	113					11,006		E31	11,006	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation							0		E89	0	171
172	Other general government — Current operation	-413	84					-329		E89	-329	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	452,203	77,615	0	0	0	0	529,818			529,818	176
177	Section G — DEBT SERVICE				1,598,881			1,598,881			1,598,881	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	1,598,881	0	0	1,598,881			1,598,881	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184								0			0	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0	0	0	0	0	0			0	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	0	0	0			0	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	2,031,542	2,142,372	9,665	1,598,881	864,639	65	6,647,164			6,647,164	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF CHEROKEE					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								620,017	E91	620,017	198
199	Purchase of land and equipment							5,591	G91		5,591	199
200	Construction							169,893	F91		169,893	200
201	Sewer and sewage disposal — Current operation							863,341	E80		863,341	201
202	Purchase of land and equipment									G80	0	202
203	Construction							49,831	F80		49,831	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation							663,305	E81		663,305	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation							6,639	E80		6,639	230
231	Purchase of land and equipment									G80	0	231
232	Construction							96,032	F80		96,032	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF CHEROKEE						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation								16,309	E89	16,309	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service								355,320		355,320	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — <i>Specify</i>											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								2,846,278		2,846,278	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	2,031,542	2,142,372	9,665	1,598,881	864,639	65	6,647,164	2,846,278		9,493,442	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out		488,707					488,707	497,577		986,284	255
256	Internal TIF loans/repayments and transfers out				26,409			26,409			26,409	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	0	488,707	0	26,409	0	0	515,116	497,577		1,012,693	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	2,031,542	2,631,079	9,665	1,625,290	864,639	65	7,162,280	3,343,855		10,506,135	259
260												260
261	Ending fund balance June 30, 2015:											261
262	Governmental:											262
263	Nonspendable							0			0	263
264	Restricted							0			0	264
265	Committed							0			0	265
266	Assigned				44,386		137,066	181,452			181,452	266
267	Unassigned	184,704	986,779	63,300		-634,055	1,153	601,881			601,881	267
268	Total Governmental	184,704	986,779	63,300	44,386	-634,055	138,219	783,333			783,333	268
269	Proprietary								1,588,249		1,588,249	269
270	Total ending fund balance June 30, 2015	184,704	986,779	63,300	44,386	-634,055	138,219	783,333	1,588,249		2,371,582	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	2,216,246	3,617,858	72,965	1,669,676	230,584	138,284	7,945,613	4,932,104		12,877,717	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF CHEROKEE

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose

Amount paid to other local governments

Correction.....

M05 \$

Health.....

M32

Highways.....

M44

Transit subsidies.....

M94

Libraries.....

M52

Police protection.....

M62

Sewerage.....

M80

Sanitation.....

M81

All other.....

M89 \$

Purpose

Amount paid to State

Highways.....

L44 \$

All other.....

L89 \$

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

Total salaries and wages paid.....

200 \$

1,746,910

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt

Purpose	Debt outstanding JULY 1, 2014 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2015				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$	29U \$	39U \$	49U \$	49U \$	49U \$	49U \$	191 \$
2. Sewer utility	19U 2,833,000	29U	39U 299,000	49U	49U	49U 2,534,000	49U	189 56,320
3. Electric utility	19U	29U	39U	49U	49U	49U		192
4. Gas utility	19U	29U	39U	49U	49U	49U		193
5. Transit-bus	19U	29U	39U	49U	49U	49U		194
6. Industrial Revenue	19T	24T	34T		44T	44T		189
7. Mortgage revenue	19T	24T	34T		44T	44T		189
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	189
9. G.O.	19U 4,880,000	29U 595,000	39U 1,465,000	49U 4,010,000	49U	49U	49U	189 133,881
10.	19U	29U	39U	49U	49U	49U	49U	189
11.	19U	29U	39U	49U	49U	49U	49U	189
12.	19U	29U	39U	49U	49U	49U	49U	189
13.	19U	29U	39U	49U	49U	49U	49U	189
14.	19U	29U	39U	49U	49U	49U	49U	189
Total long-term debt	7,713,000	595,000	1,764,000	4,010,000	0	2,534,000	0	190,201

B. Short-term debt

Outstanding as of JULY 1, 2014

61V \$

Outstanding as of JUNE 30, 2015

64V \$

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation Data WEBSITE. City 100% All Property By Class 13 14-15 Actual valuation -- January 1, 2013

\$

193,011,653

x .05 = \$

9,650,583

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2015

Type of asset	Amount - Omit cents				
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61		
	\$ 82,192	\$		2,289,390	2,371,582

REMARKS

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Continued on next page

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